

Instructions for Form FTB 3578

Pending Audit Tax Deposit Voucher for Limited Liability Companies (LLCs)

What's New

Round Cents to Dollars – Beginning with the 2007 tax forms, round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.

Important Information

AB 115 (Stats. 2005, Ch. 691), Section 45, amended California Revenue and Taxation Code (R&TC) Section 19041.5 to repeal the "deposit in the nature of a cash bond" provisions and replace them with conformity to the "cash deposit" provisions of the Internal Revenue Code (IRC) Section 6603.

Only use form FTB 3578, Pending Audit Tax Deposit Voucher for LLCs, to make a tax deposit payment for previously filed returns if the LLC anticipates owing an additional California fee or tax for its nonconsenting nonresident members due to a federal audit, a state audit, or other reasons.

Do not use this form to pay the LLC annual tax or extension amount. Instead, use current year form FTB 3522, LLC Tax Voucher, or form FTB 3537, Payment for Automatic Extension for LLCs.

General Information

Franchise Tax Board (FTB) receives tax deposits from LLCs who previously filed and expect to pay a future tax liability for a specific taxable year. Normally, LLCs make tax deposits to stop the accrual of underpayment interest. **FTB will consider the LLC's payment as a tax deposit only if the LLC already filed a return for that taxable year.** For more information, go to our Website at www.ftb.ca.gov and search for **FTB Notice 2005-6**.

A Purpose

Use form FTB 3578, Pending Audit Tax Deposit Voucher for LLCs, to make a **tax deposit** payment to satisfy a future tax liability for previously filed returns. See General Information C "When to File" for more information. Use this voucher with a check or money order payment only.

If there is a final balance due on the LLC's account, FTB will first apply the payment to satisfy any final balance due for the same taxable year. Any remaining amount will be held as a tax deposit.

B How to Complete Form FTB 3578

Complete a separate form FTB 3578 for each taxable year.

Enter all the information requested on the tax deposit voucher.

Enter the four-digit taxable year in the box at the top of the voucher and complete the first line as applicable.

In the box marked "Payment due to," fill in the circle to identify whether the payment is being made in anticipation of an additional tax due to a federal audit, a state audit, or other reasons.

To ensure the timely and proper application of the payment to the LLC's account, enter the California Secretary of State (SOS) file number (assigned upon registration with the SOS), the federal employer identification number (FEIN), and the amount of the payment in the spaces provided.

Include the Private Mail Box (PMB) in the address field. Write the acronym "PMB" first, then the box number. Example: 111 Main Street PMB 123.

C When to File

Only use form FTB 3578 to make a tax deposit payment for previously filed returns if the LLC anticipates owing an additional California fee or tax for its nonconsenting nonresident members due to a federal audit, a state audit, or other reasons.

If the LLC already received a Notice of Proposed Assessment (NPA) or Notice of Action (NOA) and will:

- Protest or appeal the notice within the period explained in the notice
- Make a tax deposit payment to stop the running of interest

Then do both of the following:

- Send the tax deposit voucher with the payment to the address listed under General Information D, Where to File
- Mail your protest or appeal request to the PO Box listed on the NPA or NOA

If the LLC is filing an amended return to report a federal adjustment, do not use this voucher. Attach the payment to the amended return.

D Where to File

Submit a separate form FTB 3578 and payment for each taxable year. Make the check or money order payable to the "Franchise Tax Board." Write the SOS file number, FEIN, and 2007 FTB 3578 on the check or money order. Enclose, but do **not** staple, the payment and the voucher and mail to:

FRANCHISE TAX BOARD
PO BOX 942857
SACRAMENTO CA 94257-0631

Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

✂ DETACH HERE DO NOT USE THIS FORM TO PAY LLC ANNUAL TAX OR EXTENSION AMOUNT DETACH HERE ✂

TAXABLE YEAR

Pending Audit Tax Deposit Voucher for LLCs

CALIFORNIA FORM

3578 (LLC)

For calendar year _____ or fiscal year beginning month _____ day _____ year _____, and ending month _____ day _____ year _____.

Payment due to: ☐ Federal audit ☐ CA audit ☐ Other

Limited liability company name

Secretary of State (SOS) file number

DBA

FEIN

Address (including suite, room, PO Box, or PMB no.)

City

State

ZIP Code

Contact telephone no.

()

**DO NOT USE THIS FORM TO PAY LLC
ANNUAL TAX OR EXTENSION AMOUNT**

Amount of payment

00

6161073

FTB 3578 2007